

ANALYSIS OF ORIGINAL BILL

Franchise Tax Board

Author: Murray Analyst: Kimberly Pantoja Bill Number: SB 86

Related Bills: See Legislative Telephone: 845-4786 Introduction Date: 12/07/98

History Attorney: Doug Bramhall Sponsor: _____

SUBJECT: FTB Include Voter Registration Information In PIT Return Pamphlet Of Instructions

SUMMARY

This bill would require the Franchise Tax Board (FTB) to provide voter registration information provided by the Secretary of State (SOS) to taxpayers by either:

- including an insert prepared by the Secretary of State containing voter registration information in the pamphlet of instructions that accompanies personal income tax returns; or
- providing space for the voter registration information in the pamphlet of instructions that accompanies personal income tax returns.

This bill also would require every state agency to continually make available voter registration cards in a conspicuous location in any office or offices where the public regularly conducts business with the agency.

This bill also would make changes to various code sections not administered by the FTB. These changes do not affect the department and are not discussed in this analysis.

EFFECTIVE DATE

This bill would be operative on January 1, 2000, and apply to all tax booklets mailed after that date.

LEGISLATIVE HISTORY

Public Law 103-31, Section 2, May 20, 1993, 107 Stat. 77, enacted the National Voter Registration Act of 1993 (42 U.S.C. Sec. 1973gg).

PROGRAM HISTORY/BACKGROUND

Congress enacted the National Voter Registration Act (NVRA) to: (1) establish procedures that will increase the number of eligible citizens who register to vote in elections for federal office; (2) make it possible for federal, state and local governments to implement the act in a manner that enhances the participation of eligible citizens as voters in elections for federal office; (3) protect the integrity of the electoral process; and (4) ensure that accurate and current voter registration rolls are maintained.

Board Position:

_____ S	_____ NA	_____ NP
_____ SA	_____ O	_____ NAR
_____ N	_____ OUA	_____ X PENDING

Department Director

Date

Gerald Goldberg

1-29-99

SPECIFIC FINDINGS

Existing state law states it is the intent of the Legislature that voter registration be maintained at the highest possible level and requires the SOS to adopt regulations requiring each county to design and implement programs to identify qualified electors who are not registered voters and attempt to register those persons to vote.

This bill would require every state agency and every local agency to continually make available voter registration cards in a conspicuous location in any office or offices where the public regularly conducts business with the agency.

"State agency" is defined as every state office, department, bureau, board, commission or other state agency.

This bill would require the SOS to provide voter registration information to the FTB for inclusion in the pamphlet of instructions that accompanies personal income tax returns. The notice shall be provided no later than September of each year.

This bill would require the FTB to either include an insert containing voter registration information or provide space for the voter registration information in the pamphlet of instructions that accompanies personal income tax returns.

Implementation Considerations

This bill is operative January 1, 2000, which requires the Secretary of State to supply the inserts by September 2000 for inclusion in FTB booklets. As a result, the insert alternative could not be provided to taxpayers until the December 2000/January 2001 mailing of tax booklets.

While this bill would first apply to tax booklets mailed after January 1, 2000, the department has already included a paragraph of voter registration information approved by the SOS in the "Additional Information" page of the 1998 personal income tax booklets (except for the TeleFile booklets) mailed in December 98/January 99. The department also will have the voter registration information in the 1999 booklets mailed in December 99/January 2000 and would only have to include the voter registration information in the TeleFile booklet to implement this bill. The TeleFile booklet has the capacity to accommodate the information as described in this bill.

However, the paragraph of voter registration information that the department has currently included in the personal income tax booklets is 14 lines of text. The bill specifies that the printed notice may "not exceed three lines in length, containing voter registration information provided by the Secretary of State." To implement the bill as written, the SOS would need to condense the current information for next year's booklets. The author may wish to amend this requirement to allow the SOS more latitude.

The FTB currently has the voter registration information provided by the SOS available at field offices, so this provision would not impact the department.

Technical Considerations

As drafted, the bill could be interpreted to require the FTB to provide voter registration information to taxpayers by September of each year. Amendment 1 would clarify that the SOS shall provide the notice to the FTB no later than September of each year so that the FTB can include the notice in instruction booklets printed in October and November for distribution to taxpayers in January of the following year.

FISCAL IMPACT

Departmental Costs

Because of the costs of including an insert in the tax booklets, the department would opt to provide text space for the voter registration information in the tax booklets. Since the department has already added the voter registration information paragraph to the tax booklets, this bill would not impact the department's costs.

However, if this bill would require a voter registration card insert to be placed in the booklet, the cost could range from approximately \$315,000 to \$565,000 depending on the booklet construction method used. These estimates are based on 1997 cost information.

Tax Revenue Estimate

This proposal would not impact state tax revenue.

BOARD POSITION

Pending.

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FRANCHISE TAX BOARD'S
PROPOSED AMENDMENTS FOR SB 86
As Introduced December 7, 1998

AMENDMENT 1

On page 4, line 35, after "provided," insert:

to the Franchise Tax Board